Attorney Docket No.: N1569-71511 Application No.: 10/695,274

Amendments

What is claimed is:

- [c1] (Currently Amended)A method of manufacturing sheet piling, comprising:

 pulling fibers through a bath of a polyurethane based material;

 weaving the fibers into a woven matrix pattern, where the woven

 matrix pattern is used to increase the structural strength of the sheet piling;

 forming the sheet piling in a die; and

 curing the sheet piling.
- [c2] (Currently Amended) The method of claim 19 1, where the curing uses heat.
- [c3] (Currently Amended) The method of claim 191, where the fibers are glass.
- [c4] (Currently Amended) A method of manufacturing sheet piling, comprising:

 step for coating re-enforcing fibers with a polyurethane based
 material, where the re-enforcing fibers are woven into a matrix pattern to
 increase the structural strength of the sheet piling;

step for forming the sheet piling; and step for curing the sheet piling.